

**Comptroller of Maryland  
Revenue Administration Division  
Inheritance and Estate Tax Comparative Summary  
For The Month and Fiscal Year to Date January 2023 and 2022**

**Month of January**

	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 7,906,185	\$ 7,580,430	\$ 325,755	4.3 %
Direct	3,726	926	2,800	100.0 +
Interest & Penalty	11,112	9,836	1,276	13.0
Tax on Commissions	52	2,499	(2,447)	(97.9)
	<u>\$ 7,921,075</u>	<u>\$ 7,593,691</u>	<u>\$ 327,384</u>	<u>4.3</u>
<b>Estate Tax</b>				
Receipts	\$ 18,002,931	\$ 7,033,429	\$ 10,969,502	100.0 +
Refunds	(230,832)	-	230,832	100.0
	<u>17,772,099</u>	<u>7,033,429</u>	<u>10,738,670</u>	<u>100.0+ %</u>
<b>General Fund</b>	<u>\$ 25,693,174</u>	<u>\$ 14,627,120</u>	<u>\$ 11,066,054</u>	<u>75.7 %</u>

**Fiscal Year to Date**

	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>Difference</u></b>	
<b>Inheritance Tax</b>				
Collateral	\$ 39,573,473	\$ 43,817,616	\$ (4,244,143)	(9.7) %
Direct	17,569	25,556	(7,987)	(31.3)
Interest & Penalty	48,664 -	22,647	26,017	100.0 +
Tax on Commissions	2,361 -	3,781	(1,420)	(37.6)
	<u>\$ 39,642,067</u>	<u>\$ 43,869,600</u>	<u>\$ (4,227,533)</u>	<u>(9.6)</u>
<b>Estate Tax</b>				
Receipts	\$ 144,762,865	\$ 115,092,394	\$ 29,670,471	25.8
Refunds	(5,608,929)	(6,314,696)	(705,767)	(11.2)
	<u>139,153,936</u>	<u>108,777,698</u>	<u>30,376,238</u>	<u>27.9 %</u>
<b>General Fund</b>	<u>\$ 178,796,003</u>	<u>\$ 152,647,298</u>	<u>\$ 26,148,705</u>	<u>17.1 %</u>